



# Notice on suspension of wind and solar power complementary work at solar container communication stations





## Overview

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What are the new wind & solar rules?

The new rules apply to applicable wind and solar facilities that do not begin construction under the existing rules (as reflected in Section 5 of IRS Notice 2022-61) prior to September 2, 2025.

What does Executive Order 14315 mean for wind and solar facilities?

Executive Order 14315 directed the Treasury to strictly enforce the beginning of construction-based termination provisions for applicable wind and solar facilities. Notice 2025-42 does this by eliminating the safe harbor approaches available under prior IRS guidance except for low-output solar facilities.

What does notice 2025-42 mean for solar?

Most importantly, Notice 2025-42 eliminates the 5% cost safe harbor for solar facilities with a maximum net output exceeding 1.5 megawatt (MW) and for all wind facilities. However, it leaves in place the existing physical work test, and like the old guidance, allows offsite physical work in determining the BOC date.

Do solar and wind projects meet statutory tax credit termination dates?

Treasury recently released Notice 2025-42, which significantly modifies the longstanding beginning of construction (BOC) guidance that solar and wind taxpayers have relied on since 2013 to determine whether their projects meet the statutory tax credit termination dates.



## Notice on suspension of wind and solar power complementary work a



### [IRS Notice 2025-42: New guidance on beginning ...](#)

The notice clarifies beginning of construction for applicable wind and solar facilities under the One Big Beautiful Bill (OB BB) Act's ...

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### [Beginning of Construction for Solar and Wind ...](#)

While the IRS Notice 2025-42 generally eliminates the historically available 5 Percent Safe Harbor for wind and solar, as ...

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### [Notice 2025-42 Explained: What You Need to Know](#)

Despite industry concerns that the updated guidance would be retroactive, Notice 2025-42 is not. The new rules apply to applicable wind and solar facilities that do not begin ...

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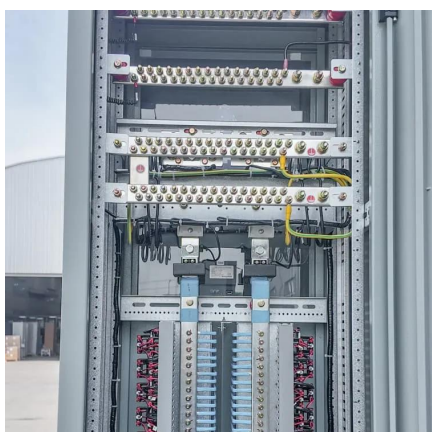


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Definition of notice. English dictionary and integrated thesaurus for learners, writers, teachers, and students with advanced, intermediate, and beginner levels.



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## Notice

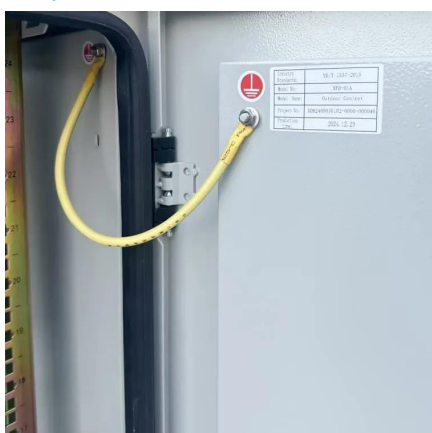
A formal announcement, notification, or warning, especially an announcement of one's intention to withdraw from an agreement or leave a job: gave my employer two weeks' notice; raised the ...

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## Notice 2025-42: What "Beginning Construction" Now Means for Wind and Solar

The IRS and Treasury issued Notice 2025-42, resetting how wind and solar projects show they began construction for sections 45Y and 48E. The change is not retroactive.

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## IRS Notice sheds light on construction rules for wind and solar ...

Notice 2025-42 is effective for wind and solar facilities the construction of which begins on or after September 2, 2025, for which a taxpayer seeks to claim a clean electricity ...

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## Treasury releases much-anticipated



## beginning of construction ...

Treasury recently released Notice 2025-42, which significantly modifies the longstanding beginning of construction (BOC) guidance that solar and wind taxpayers have ...

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## IRS Notice 2025-42: New guidance on beginning of construction

The notice clarifies beginning of construction for applicable wind and solar facilities under the One Big Beautiful Bill (OBBB) Act's termination provisions for the Clean Electricity ...

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## notice

She would notice her; she would improve her; she would detach her from her bad acquaintance, and introduce her into good society; she would form her opinions and her ...

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## Beginning of Construction for Solar and Wind Facilities: What's ...

While the IRS Notice 2025-42 generally eliminates the historically available 5 Percent Safe Harbor for wind and solar, as discussed below, taxpayers can still satisfy the ...

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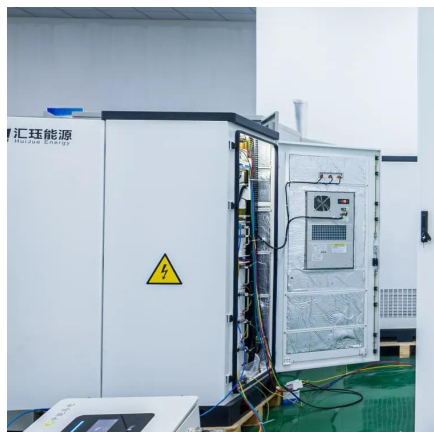
## [NOTICE definition and meaning , Collins](#)



## [English Dictionary](#)

A notice is a formal announcement in a newspaper or magazine about something that has happened or is going to happen. The request is published in notices in today's national ...

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## [NOTICE Definition & Meaning , Dictionary](#)

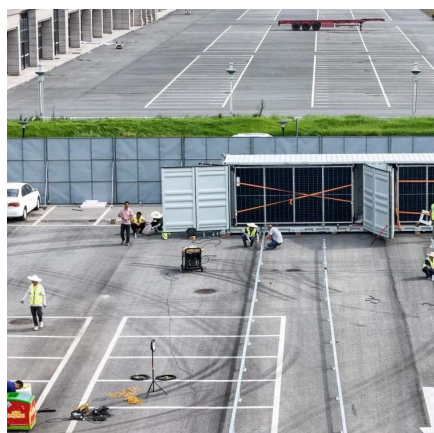
NOTICE definition: an announcement or intimation of something impending; warning. See examples of notice used in a sentence.

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## [Treasury releases much-anticipated beginning of ...](#)

Treasury recently released Notice 2025-42, which significantly modifies the longstanding beginning of construction (BOC) guidance that ...

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## [Beginning of Construction Guidance Eliminates 5](#)

The Notice only applies prospectively for any wind or solar facility that begins construction on or after September 2, 2025; meaning ...

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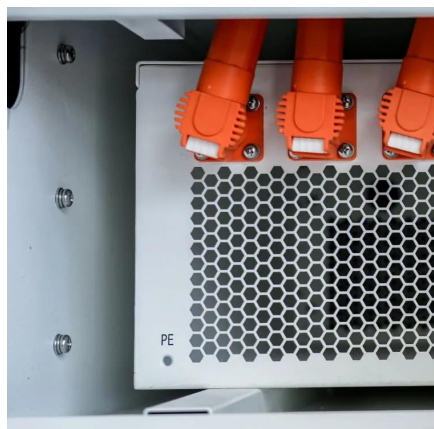
## **Treasury/IRS Issues "Beginning of**



## Construction" Guidance for Wind ...

On July 7, 2025, President Trump issued Executive Order 14315, directing the Treasury Department to strictly enforce the new "beginning of construction" deadline and ...

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## notice

To notice is to become aware of something that has caught one's attention: to notice a newspaper headline; to notice a road sign.

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## [Notice Definition & Meaning . YourDictionary](#)

Notice definition: The act of noting or observing; perception or attention.

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## [IRS Notice sheds light on construction rules for ...](#)

Notice 2025-42 is effective for wind and solar facilities the construction of which begins on or after September 2, 2025, for which a ...

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## [The Beginning of the End: IRS Guidance](#)



### [Issued on ...](#)

The Notice provides that, for wind and solar projects not treated as beginning construction before September 2, 2025, under the ...

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### **The Beginning of the End: IRS Guidance Issued on Beginning of**

The Notice provides that, for wind and solar projects not treated as beginning construction before September 2, 2025, under the Prior BOC Guidance, the 5% safe harbor ...

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### **IRS and Treasury Issue Beginning of Construction Guidance ...**

IRS Notice 2025-42 generally requires that a taxpayer begin actual physical work on a wind or solar facility before July 5, 2026 to escape the December 31, 2027 placement-in-service ...

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### **NOTICE Definition & Meaning**

The meaning of NOTICE is warning or intimation of something : announcement. How to use notice in a sentence.

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### [Notice Definition & Meaning , Britannica](#)



## Dictionary

NOTICE meaning: 1 : information that tells you or warns you about something that is going to happen; 2 : a statement telling someone that an agreement, job, etc., will end soon

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## **NOTICE , English meaning**

US (also give (your) notice) to tell your employer or landlord that you will be leaving your job or your rented home, usually after a particular period of time:

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## Notice 2025-42: What "Beginning Construction" ...

The IRS and Treasury issued Notice 2025-42, resetting how wind and solar projects show they began construction for sections 45Y and 48E. The ...

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## **Beginning of Construction Guidance Eliminates 5% Safe Harbor (for Wind**

The Notice only applies prospectively for any wind or solar facility that begins construction on or after September 2, 2025; meaning that any wind or solar facility that ...

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## **Treasury/IRS Issues "Beginning of**



## Construction" Guidance for ...

On July 7, 2025, President Trump issued Executive Order 14315, directing the Treasury Department to strictly enforce the new "beginning of construction" deadline and ...

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